

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(30)000-353

October 8, 2000

Division Counsel,
Subject: Wage & Investment

Upon Incorporation
Cancel Date: into the CCDM

This notice is intended to advise Counsel employees of the organizational structure and assignment of duties within the Office of Division Counsel, Wage & Investment.

Generally

Effective October 8, 2000, the Wage & Investment (WI) function will be headed by a Division Counsel who will report to, and be supervised by, the Deputy Chief Counsel (Operations). A Senior Legal Advisor will report to, and be supervised by, the Division Counsel. The Division Counsel, Wage & Investment will maintain a headquarters office in the Washington, D.C., and the Senior Legal Advisor will be co-located with the staff of the Division Commissioner, Wage and Investment in Atlanta, Georgia. The Division Counsel will supervise, either directly or through or with the Senior Legal Advisor, a small staff of attorneys and other personnel at both locations.

The Division Counsel will serve as legal advisor and expert consultant to Treasury, Service, and Counsel executives and officials on the legal issues, regulations, and needs relevant to serving all wage earning or investing taxpayers who do not file Schedules C, E, F, and/or Form 2106. The Office will work closely with the Commissioner and Deputy Commissioner, WI Division, in formulating short and long-range program policies, strategies, and objectives for the Division to implement overall IRS strategy and vision.

The Division Counsel will not have dedicated attorneys and other legal staff to litigate cases with respect to WI taxpayers or the collection of taxes. Rather, the Division Counsel will partner with the Office of Division Counsel (Small Business/Self-Employed) to provide full service to both SB/SE and WI functions and their taxpayer and other customers, providing WI program direction and annual performance evaluations of SB/SE Area Counsel based on delivery of service related to WI cases and taxpayers.

Filing Instructions: Binder Part (30) Master Sets: NO RO
NO: Circulate Distribute X to: All Personnel Attorneys In: all offices
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Electronic Filename: W&I.pdf Original signed copy in: CC:F&M:PM:P

Pending the selection of a Division Counsel, Wage & Investment, the Division Counsel, Small Business/Self-Employed will act in that capacity.

Further Information

Attached is the functional statement for the Office of the Division Counsel, Wage & Investment. This statement provides a more detailed description of the duties and responsibilities of the Office of the Division Counsel, Wage & Investment. Questions about this notice or its attachment should be directed to the Office of Division Counsel, Small Business/Self-Employed. That office may be reached by phone at (202) 622-4500. The fax number is (202) 927-4888.

/s/

Stuart L. Brown
Chief Counsel

Attachments (1)

Organization and Function of The Office of Division Counsel (Wage & Investment)

1. **PURPOSE.** This document describes the organization and function of the Office of Division Counsel (Wage & Investment).
2. **ESTABLISHMENT.** There is established within the Office of Chief Counsel, Internal Revenue Service, a Wage & Investment function, known as the Office of Division Counsel (Wage & Investment). The office is headquartered in either Washington, D.C. or Atlanta, Georgia.
3. **MISSION.** The mission of the Office of Division Counsel (Wage & Investment) [hereinafter “ODC (WI)”] is to provide top quality legal advice and support services on tax matters involving wage earning or investing taxpayers and to provide assistance to the Commissioner, Wage & Investment Division [hereinafter “Commissioner, WI Division”] and employees of that office in determining strategies, plans, and designs for a comprehensive and customer-oriented tax administration program to meet the needs of wage earning and investing taxpayers and practitioners.
4. **DIVISION COUNSEL (Wage & Investment).** The function is headed by a Division Counsel (Wage & Investment) [hereinafter DC (WI)], who reports to, and is supervised by, the Deputy Chief Counsel (Operations). The Division Counsel:
 - a. Serves as senior legal advisor and expert consultant to the Commissioner of Internal Revenue, Commissioner, WI Division, other Division Commissioners, the Chief Counsel, and other top ranking IRS and Treasury officials on the legal issues, regulations, and needs relevant to serving all wage earning or investing individuals who do not file schedules C, E, F, and/or form 2106. Represents these officials on sensitive and controversial legal matters related to these areas.
 - b. Works closely with the Commissioner and Deputy Commissioner, WI Division, in formulating short and long range program policies, strategies, and objectives for the Division to implement overall IRS strategy and vision. Participates as an executive member of Commissioner, WI Division Planning Council. Participates in the design and development of integrated policies, programs, systems, and strategies that effectively provide superior customer service and ensure fairness and equity in enforcement of the Division’s delivery of service and accountability to taxpayers.
 - c. Sets DC (WI) business unit strategy and goals in alignment with overall organizational and research strategy. Establishes performance targets and business unit goals. Functions as business owner for business process information systems.
 - d. Provides program direction to the Division Counsel (SB/SE) relative to tax litigation and other legal services associated with WI cases and taxpayers. Participates with the Division Counsel (SB/SE) in the annual performance evaluations of SB/SE Area Counsel, based on continuing assessments of delivery of service related to WI cases and taxpayers.

e. Allocates DC (WI) resources as required and manages operating unit budget process and investment process.

f. Coordinates strategy and positions with appropriate officials throughout the WI Division, other Division Counsel offices, and Associate Chief Counsel offices. Coordinates questions concerning litigation and/or settlement of issues and cases of WI taxpayers.

g. Directs and oversees the overall management of the DC (WI) staff. In this regard, provides continuing coordination, control, and direction of DC (WI) operations to assure that Chief Counsel objectives, policies, procedures, and programs are implemented fully and effectively, including the development of programs and their evaluation in terms of effectiveness, efficiency, comprehensiveness, and timeliness.

h. Assures that DC (WI)'s staff operates as an effective team, and that all functions are handled equitably and in a manner that is responsive to the needs of all programs that Division Counsel (WI) supports. Assures sound position management policy and takes positive steps in support of all merit system principles.

i. Assures the full range of personnel activities are properly and timely addressed as necessary (i.e., recruitment, training, performance evaluation, disciplinary or adverse action, and management reporting), and performs all needful activities to effectively manage the organization and personnel within the DC (WI) organization, including:

- i. Partners with the NTEU on the Partnership Council;
- ii. Develops and executes policies, procedures, and directives designed to manage the budget process of all aspects of office operations;
- iii. Develops and monitors performance measures and program goals for the provision of legal services, litigation, and published guidance, and the implementation, compliance and outreach initiatives within his/her jurisdiction;
- iv. Implements and evaluates operational policies and procedures designed to improve the delivery of legal services;
- v. Ensures that performance and program goals, strategy, and organizational policies are clearly communicated to employees;
- vi. Identifies emerging issues in the topical areas within his/her jurisdiction to improve delivery of legal services;
- vii. Assigns work, reviews the work product, and appraises the performances of subordinate personnel as necessary;

viii. Assigns, reassigns, and transfers personnel among any of the function's subordinate offices, as necessary;

ix. Prepares and maintains records and reports with respect to the work of the function;

x. Performs other functions delegated to him/her from time to time, and redelegates as necessary any of his/her functions, except as may be otherwise limited;

xi. Coordinates the work of his/her function with the other functions of the Office and the Internal Revenue Service and disposes of all matters under his/her jurisdiction, referring to the Chief Counsel, the appropriate Deputy Chief Counsel, Associate Chief Counsel, or Division Counsel such matters as in his/her discretion seems proper, or as directed; and

xii. Signs on behalf of the Chief Counsel by use of the "by-line" (described in (30)7(11)0, Office of the Chief Counsel Handbook) or in his/her own name as DC (WI) (whichever is appropriate) correspondence and other papers pertaining to the functions of Counsel and which are considered in the course of the official duties of the DC (WI). Except through the use to the by-line, correspondence and other papers are not to be signed in the name of the Chief Counsel by anyone other than the Chief Counsel, except in specific situations where he/she authorizes the use of his/her signature.

5. ORGANIZATION STRUCTURE. The Division Counsel (WI) supervises a Senior Legal Advisor and a small staff of attorneys or other legal professions.

6. CANCELLATION. Inconsistent delegations and organizational and functional statements germane to this office or its predecessor office are superseded.

7. EXPIRATION. This statement shall expire two years from the date of execution unless superseded or canceled in full or in part by that date.

8. OFFICES OF PRIMARY INTEREST. Office of the General Counsel, Department of the Treasury, Office of the Commissioner for Internal Revenue, and Office of the Chief Counsel, Internal Revenue Service.

_____/s/
Stuart L. Brown
Chief Counsel
Internal Revenue Service

[Date: October 8, 2000]

October 6, 2000 (12:38PM)